

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Finance (Revenue & Control) Department

Notification

No. 5/5/92-Fin (R&C) II

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in public interest, hereby exempts the sales of any goods made by a Cooperative Society established in Goa and registered under the Maharashtra Cooperative Societies Act, 1960 as in force in the State of Goa, from the tax payable therein to the extent it exceeds two paise in the rupee.

This Notification shall come into force with effect from 1st April, 1992 and remain in force for a period of one year.

By order and in the name of the Governor of Goa.

Prabha Chandran, Under Secretary (Fin. Exp.).

Panaji, 31st March, 1992.

Notification

No. Fin (Rev)/2-36/AR/Part/67

In exercise of the powers conferred by second proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), and all other powers empowering it in that behalf, the Government of Goa hereby rescinds with effect from 1st April, 1992, the Government Notification No. Fin (Rev)/2-36/AR/Part/67 dated 29-4-1975 regarding the reduction of rate of tax on gold ornaments.

By order and in the name of the Governor of Goa.

Prabha Chandran, Under Secretary (Fin. Exp.).

Panaji, 31st March, 1992.

Notification

No. 5/3/85-Fin (R&C)

In exercise of the powers conferred by the proviso to section 8 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Government of Goa hereby specifies the first point of sale as the point at which the following goods shall be taxed, namely:—

1. Readymade garments.
2. Fertilizers and manures.

3. Betel nuts, kat and edible lime.
4. Fishing equipments other than mechanised boats and vessels.
5. a) The following plant protection appliances:
 - i) Sprayers and dusters, both manual and power driven.
 - ii) Low volume atomisers for dusting and spraying as single or combined units.
 - iii) Fog generators.
 - (iv) Seed treating drums, both manual and power driven.
 - v) Rat fumigation pumps.
 - vi) Soil injectors.
 - vii) Bird and animal scaring machines.
 - viii) Spare parts and accessories for hereinabove described plant protection appliances.
- b) The following pesticides for plant protection:
 - i) Insecticides and acaricides.
 - ii) Fungicides.
 - iii) Moluscides.
 - iv) Herbicides (weedicides).
 - v) Rodenticides.
 - vi) Germicides and bactericides.
 - vii) Fumigants.
6. Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.
7. Cinematographic films.
8. Sewing machines.
9. Roofing tiles.
10. Greeting cards, invitation cards, humour cards and picture post cards.
11. Cashew kernels.
12. Raw cashewnuts.
13. Motor vehicles including chassis of motor vehicles.
14. Motor cycles and cycle combination, motor scooters, motorettes and three wheelers.
15. Drugs and medicines (including I. V. Drips).
16. Spare parts of motor vehicles including batteries.
17. Spare parts of motor cycles, motor scooters, motorettes and three wheelers.
18. Motor tyres and tubes including flaps.
19. Tyres, tubes and flaps of motor cycles, motor scooters, motorettes and three wheelers.
20. Tyres and tubes of size 1200×24 and above and flaps thereof.
21. Agarbatti, dhoop and loban.
22. Television sets and antennas, television monitors and components, parts and accessories of any of them

except those television monitors and equipments, parts and accessories which are primarily meant for use as raw materials in the manufacture and sale of TV sets and antennas by Industries registered with the prescribed authorities and certified by Directorate of Industries and Mines, Panaji.

23. Close circuit TV sets, their parts, accessories and components except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of close circuit TV sets by industries registered with the prescribed authorities and certified by the Directorate of Industries and Mines, Panaji.
24. Motor spirit which is commercially known as petrol, diesel oil, aviation spirit and aviation turbine fuel.
25. Furnace oil and substitute furnace fuel including low sulphur heavy stock.
26. Student's and office stationery.
27. Cleaning powder and liquid.
28. Footwear of all kinds.
29. Shaving blades, razors and alum.
30. Packed foods, fruits, fish, meat, sauces, jams, pickles, papads.
31. Fire crackers and fireworks.
32. Tailoring goods including buttons, needles, hooks, measuring tapes, scissors.
33. Shoe polish, creams, brushes and laces.
34. Travel requisites including suitcases, trunks, handbags, brief-cases and hold-alls.
35. Ultramarine blue and metal polish.
36. Water purifiers and filter attachments.
37. Candles.
38. Spices.
39. Automobile brake fluid.
40. Process oil.

Provided that in respect of the above mentioned goods lying in stock with any registered dealer on the date of coming into force of this Notification, the first sale of such goods in stock shall be the point at which the tax shall be levied.

This notification shall come into force with effect from 1st April, 1992.

By order and in the name of the Governor of Goa.

Prabha Chandran, Under Secretary (Fin. Exp.).

Panaji, 31st March, 1992.

Notification

No. 5/5/87-Fin (R&C)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), and all other powers enabling it in that behalf, the Government of Goa hereby rescinds with effect from 1st April, 1992 the following Government Notifications, namely: —

- (i) Notification No. 5/2/78-Fin (R&C) dated 24-7-90 regarding partial exemption on sales of cashew kernels;
- (ii) Notification No. 5/12/88-Fin (R&C) dated 10-9-90 regarding partial exemption on sale of edible oils and hydrogenated vegetable oils including vanaspati.

By order and in the name of the Governor of Goa.

Prabha Chandran, Under Secretary (Fin. Exp.).

Panaji, 31st March, 1992.

Notification

No. 5/5/92-Fin (R&C) (I)

In exercise of the powers conferred by section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), and all other powers empowering it in that behalf, the Government of Goa hereby rescinds with effect from 1st April, 1992, the following Government Notifications namely: —

- (1) Notification No. 14/41/81-Fin (R&C) dated 28-10-81 granting exemption from tax on sales of drugs and medicines;
- (2) Notification No. 5/5/87-Fin (R&C) (7) dated 2-4-87 granting exemption from tax on sales of cement, articles of cement and asbestos and commercial electrical appliances;
- (3) Notifications No. 5/5/87-Fin (R&C) (4) dated 2-4-87 and No. 5/5/87-Fin (R&C) (3) dated 13-7-87 granting exemption from tax on sales of tractors;
- (4) Notification No. 5/6/84-Fin (R&C) dated 30-3-84 granting exemption to motor vehicles, etc.;
- (5) Notifications 5/5/87-Fin (R&C) (4) dated 2-4-87 and No. 5/12/88-Fin (R&C) Vol. I dated 25-9-90 granting exemption from tax on sale of carbon black and rubber chemicals;
- (6) Notification No. 5/12/88-Fin (R&C) of Vol. I dated 17-7-90 granting exemption from tax on sale of foreign liquor;
- (7) Notification No. 5/8/88-Fin (R&C) I dated 29-3-88 granting exemption from tax on sale of spare parts of motor vehicles;
- (8) Notification No. 5/8/88-Fin (R&C) VI dated 29-3-88 granting exemption from tax on sale of milk products and Aluminium utensils;
- (9) Notification No. 5/8/88-Fin (R&C)/VII dated 29-3-88 granting exemption from tax on sale of baby milk;
- (10) Notification No. 5/5/87-Fin (R&C) (Part C) dated 13-7-87 granting exemption from tax on sale of tyres, tubes and flaps of motor vehicles;
- (11) Notification No. 5/5/82-Fin (R&C) dated 5-4-90 granting exemption from tax on sale of photographic colour films (unexposed);
- (12) Notification No. 5-10-89-Fin (R&C) dated 18-7-90 granting exemption from tax on sale of agarbatti, dhoop and loban;
- (13) Notification No. 5/12/88-Fin (R&C) Vol. I dated 11-8-90 granting exemption from tax

on sale of edible oil and hydrogenated vegetable oils;

(14) Notification No. 5/5/82-Fin (R&C)/Part dated 9-9-91 granting exemption from tax on sale of photographic and other cameras and enlargers, lenses, films, etc.;

(15) Notifications No. 5/8/88-Fin (R&C) II dated 29-3-88 and No. 5/10/88-Fin (R&C) dated 10-12-90 granting exemption from tax on sale of paper, maps, instruments for educational purposes;

(16) Notification No. 5/12/88-Fin (R&C) Vol. I dated 17-7-90 granting exemption from tax on sale of footwear below Rs. 100/-;

(17) Notification No. 5/4/82-Fin (R&C) (2) dated 23-9-86 read with Notification No. 5/4/82-Fin (R&C) dated 3-11-86 granting exemption from tax on sale of T.V. sets etc.

By order and in the name of the Governor of Goa.

Prabha Chandran, Under Secretary (Fin. Exp.).
Panaji, 31st March 1992